

### 8. If Things Change During the Grant Period, Can Funds Be Reallocated From One Budget Category to Another?

The Institute recognizes that some flexibility is required in implementing a project design and budget. Thus, grantees may shift funds among direct cost budget categories. When any one reallocation or the cumulative total of reallocations is expected to allocate funds to a previously unbudgeted cost category or to exceed five percent (5%) of the approved project budget, a grantee must specify the proposed changes, explain the reasons for the changes, and request prior Institute approval.

The same standard applies to continuation grants. In addition, prior written Institute approval is required to shift leftover funds from the original award to cover activities to be conducted under the continuation award, or to use continuation grant monies to cover costs incurred during the original grant period.

### 9. What Is the 90-Day Close-out Period?

Following the last day of the grant, a 90-day period is provided to allow for all grant-related bills to be received and posted, and grant funds drawn down to cover these expenses. No obligations of grant funds may be incurred during this period. The last day on which an expenditure of grant funds can be obligated is the end date of the grant period. Similarly, the 90-day period is not intended as an opportunity to finish and disseminate grant products. This should occur before the end of the grant period.

During the 90 days following the end of the award period, all monies that have been obligated should be expended. All payment requests must be received by the end of the 90-day "close-out period." Any unexpended monies held by the grantee that remain after the 90-day follow-up period must be returned to the Institute. Any funds remaining in the grant that have not been drawn down by the grantee will be deobligated.

### 10. Are Funds Granted by SJI "Federal" Funds?

The State Justice Institute Act provides that, except for purposes unrelated to this question, "the Institute shall not be considered a department, agency, or instrumentality of the Federal Government." 42 U.S.C. 10704(c)(1). Because SJI receives appropriations from Congress, some grantee auditors have reported SJI grant funds as "Other Federal Assistance." This classification is acceptable to SJI but is not required.

### 11. If SJI Is Not a Federal Agency, Do OMB Circulars Apply With Respect to Audits?

Unless they are inconsistent with the express provisions of the SJI Grant Guideline, Office of Management and Budget (OMB) Circulars A-110, A-21, A-87, A-88, A-102, A-122, A-128, and A-133 are incorporated into the Grant Guideline by reference. Because the Institute's enabling legislation specifically requires the Institute to "conduct, or require each recipient to provide for, an annual fiscal audit" (see 42 U.S.C. 10711(c)(1)), the Grant Guideline sets forth options for grantees to comply with this statutory requirement. (See section IX.K.)

SJI will accept audits conducted in accordance with the Single Audit Act of 1984 and OMB Circulars A-128 or A-133 to satisfy the annual fiscal audit requirement. Grantees that are required to undertake these audits in conjunction with Federal grants may include SJI funds as part of the audit even if the receipt of SJI funds would not require such audits. This approach gives grantees an option to fold SJI funds into the governmental audit rather than to undertake a separate audit to satisfy SJI's Guideline requirements.

In sum, educational and nonprofit organizations that receive payments from the Institute that are sufficient to meet the applicability thresholds of OMB Circular A-133 must have their annual audit conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States rather than with generally accepted auditing standards. Grantees in this category that receive amounts below the minimum threshold referenced in Circular A-133 must also submit an annual audit to SJI, but they would have the option to conduct an audit of the entire grantee organization in accordance with generally accepted auditing standards; include SJI funds in an audit of Federal funds conducted in accordance with the Single Audit Act of 1984 and OMB Circulars A-128 or A-133; or conduct an audit of only the SJI funds in accordance with generally accepted auditing standards. (See Guideline section IX.K.) Circulars may be obtained from OMB by calling 202-395-3080 or visiting the OMB Web site at [www.whitehouse.gov/OMB](http://www.whitehouse.gov/OMB).

### 12. Does SJI Have a CFDA Number?

Auditors often request that a grantee provide the Institute's Catalog of Federal Domestic Assistance (CFDA) number for guidance in conducting an audit in accordance with Government Accounting Standards.

Because SJI is not a Federal agency, it has not been issued such a number, and there are no additional compliance tests to satisfy under the Institute's audit requirements beyond those of a standard governmental audit.

Moreover, because SJI is not a Federal agency, SJI funds should not be aggregated with Federal funds to determine if the applicability threshold of Circular A-133 has been reached. For example, if in fiscal year 2001 grantee "X" received \$10,000 in Federal funds from a Department of Justice (DOJ) grant program and \$20,000 in grant funds from SJI, the minimum A-133 threshold would not be met. The same distinction would preclude an auditor from considering the additional SJI funds in determining what Federal requirements apply to the DOJ funds.

Grantees who are required to satisfy either the Single Audit Act or OMB Circulars A-128 or A-133, and who include SJI grant funds in those audits, need to remember that because of its status as a private non-profit corporation, SJI is not on routing lists of cognizant Federal agencies. Therefore, the grantee needs to submit a copy of the audit report prepared for such a cognizant Federal agency directly to SJI. The Institute's audit requirements may be found in section IX.K. of the Grant Guideline.

## Appendix C—SJI Libraries: Designated Sites and Contacts

### Alabama

#### Supreme Court Library

Mr. Timothy A. Lewis  
State Law Librarian  
Alabama Supreme Court Bldg. 300 Dexter Avenue  
Montgomery, AL 36104  
(334) 242-4347

### Alaska

#### Anchorage Law Library

Ms. Cynthia S. Fellows  
State Law Librarian  
Alaska Court Libraries 820 W. Fourth Ave.  
Anchorage, AK 99501  
(907) 264-0583

### Arizona

#### Supreme Court Library

Ms. Lani Orosco  
Arizona Supreme Court  
Supreme Court Library 1501 W. Washington, Suite 445  
Phoenix, AZ 85007  
(602) 542-5028 e-mail:  
[lorosco@supreme.sp.state.az.us](mailto:lorosco@supreme.sp.state.az.us)

### Arkansas

#### Administrative Office of the Courts

Mr. James D. Gingerich  
Director  
Administrative Office of the Courts  
Supreme Court of Arkansas  
Justice Building  
Little Rock, AR 72201  
(501) 682-9400

### California

#### Administrative Office of the Courts

Mr. William C. Vickrey  
Administrative Director of the Courts  
Administrative Office of the Courts 455 Golden Gate Avenue  
San Francisco, CA 94107  
(415) 865-4200

### Colorado

#### Supreme Court Library

Ms. Linda Gruenthal  
Deputy Supreme Court Law Librarian  
Colorado State Judicial Building 2 East 14th Avenue  
Denver, CO 80203  
(303) 864-4522

### Connecticut

#### State Library

Ms. Denise D. Jernigan  
State Librarian  
Connecticut State Library 231 Capital Avenue  
Hartford, CT 06106  
(860) 566-2516

### Delaware

#### Administrative Office of the Courts

Mr. Michael E. McLaughlin  
Deputy Director  
Administrative Office of the Courts